REMARKS

Claims 20, 28, 34 and 35 have been amended. Claims 29-33 have been canceled without prejudice. New claims 40-41 have been added. Claims 20-28 and 34-41 are pending. Reexamination and allowance of the pending claims is respectfully requested.

First, claims 28 and 35 have been amended to address the claim objections.

Obviousness-Type Double Patenting

Second, claims 20-39 stand rejected under the judicially created doctrine of obviousness-type double patenting as being unpatentable over certain claims of USP 6,901,940 and co-pending application no. 10/665,194. Although Applicant does not agree with the obviousness-type double-patenting rejection, Applicant will consider filing a Terminal Disclaimer to overcome this rejection after the other substantive issues have been resolved.

Substantive Rejections

Claim 22 stands rejected under 35 USC 103(a) as being unpatentable over USP 5,429,437 to Shaw ("Shaw") in view of USP 2,854,049 to Wyllie ("Wyllie"), and further in view of USP 5,592,702 to Gillebaard, Jr. ("Gillebaard"). This rejection is respectfully traversed.

Independent claims 20, 28 and 35 have been amended to include the limitations of claim 22, which recite that the sleeve is formed from a sleeve material separate from a material for the wall panel and a material from the base panel, with the sleeve material folded over and stitched along a first edge of the sleeve material, a second edge of the sleeve material and at least one of the bottom portion of the wall panel or the periphery of the base panel <u>by a common stitch</u>. These limitations are not found in Gillebaard:

1. In particular, the sleeve 61 in Gillebaard is not folded over and stitched along its two edges and either the wall or the base.

2. Applicant has also added the "common stitch" limitation (which was not in original claim 22) to further distinguish Gillebaard. Gillebaard does not teach or suggest this limitation.

Applicant has incorporated the limitations of claim 22 into independent claims 20, 28 and 35. Therefore, these claims (and the claims depending therefrom) are submitted to be allowable over the cited prior art.

Applicant has added new claims 40 and 41 which recite that the sleeve is continuous about the bottom portion of the wall panel or the periphery of the base panel. In contrast, the sleeve 61 in Gillebaard is not continuous. Thus, claims 40 and 41 are submitted to define additional patentable subject matter.

In addition, Applicant submits that Shaw cannot be combined with Wylie for the reasons set forth in the Amendment dated April 20, 2007. These arguments will not be repeated herein, and the Examiner is invited to refer to the Amendment of April 20, 2007.

* * *

Since independent claims 20, 28 and 35 are allowable over the cited references, claims 21-27 and 36-39 depending therefrom are allowable for the same reasons.

Thus, all pending claims are submitted to be in condition for allowance. The Examiner is encouraged to telephone the undersigned if there are informalities that can be resolved in a phone conversation, or if the Examiner has suggestions for placing the claims in condition for allowance.

Respectfully Submitted,

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CERTIFICATE OF MAILING

I hereby certify that this paper and its enclosures are being deposited with the United States Postal service as First Class Mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Raymond Sun

Date: December 7, 2007

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